GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

The Andhra Pradesh Goods and Services Tax Act, 2017 – Waiver of penalty payable for noncompliance of the provisions of notification issued in the G.O.Ms.No.142, Revenue (Commercial Taxes-II) Department, dated 15-5-2020 - Orders - Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.MS.No. 32 Dated: 15-02-2021.

Read the following:

1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part.IV.B, Dt:07-06-2017.
2. From the GOI, Ministry of Finance, Department of Revenue, CBIC, Notification No.14/2020-Central Tax, Dated 21.03.2020.
3. G.O.Ms.No.142, Revenue (CT-II) Department, dated 15-5-2020.
4. From the GOI, Ministry of Finance, Department of Revenue, CBIC, Notification No.89/2020-Central Tax, Dated 29-11-2020.
5. From the Chief Commissioner of State Tax, A.P., Vijayawada, Letter No.CCW/GST/74/2015, dated.23-12-2020.

** ** **

ORDER: The following notification will be published in an Extra-ordinary issue of the Andhra Pradesh Gazette, Dated:16-02-2021

NOTIFICATION

In exercise of the powers conferred by section 128 of the Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) (hereafter in this notification referred to as the said Act), the Government of Andhra Pradesh, on the recommendations of the Goods and Services Tax Council, hereby waives the amount of penalty payable by any registered person under section 125 of the said Act for non- compliance of the provisions of notification issued in the G.O.Ms.No.142, Revenue (Commercial Taxes – II) Department, dated 15-05-2020, between the period from the 1st day of December, 2020 to the 31st day of March, 2021, subject to the condition that the said person complies with the provisions of the said notification from the 1st day of April, 2021.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRAPRADESH)

Dr. RAJAT BHARGAVA

SPECIAL CHIEF SECRETARY TO GOVERNMENT

To

The Commissioner of Printing, Stationery and Stores Purchase (Publication Wing), A.P., Vijayawada ... for publication of the Notification (he is requested to supply 20 copies of the notification to this Department and 200 copies to the Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada)

The Chief Commissioner of State Tax, Andhra Pradesh, Vijayawada.

Copy to:

The Director General, General Administration (Vigilance & Enforcement) Department, 2nd floor, Pundit Nehru Bus Station Complex, Vijayawada.

The P.S. to Special Chief Secretary to Chief Minister.

The P.S. to the Hon'ble Deputy Chief Minister (Commercial Taxes & Excise).

The P.S.to the Spl.C.S (CT, Excise and Regn.,& Stamps).

The Law (H) Department.

//FORWARDED:: BY ORDER //

SECTION OFFICER